

20-904 Tobacco Tax - General Assistance to Parishes and Municipalities

Program Authorization: R.S. 47:843(E), 868-869

PROGRAM DESCRIPTION

Tobacco Tax Program (8 cents) - This program provides aid to parishes and municipalities for the funding of general operations of these local entities. Providing funding to approximately three hundred incorporated municipalities and five parishes with no incorporated municipalities - depending upon funding level, the appropriation is distributed on a population-based formula per statute. The five parishes without incorporated municipalities are Cameron Parish, Plaquemine Parish, St. Bernard Parish, St. Charles Parish, and St. John the Baptist Parish.

Tobacco Tax Program (3 cents) - This program provides aid to parishes and municipalities for the funding of general operations of these local entities. Providing funding to approximately three hundred incorporated municipalities and five parishes with no incorporated municipalities, the program's appropriation is distributed quarterly in accordance with state statute. Half of this appropriation is distributed to New Orleans and the remaining half to the other incorporated municipalities and the five parishes without municipalities on an equal per capita basis. The five parishes without incorporated municipalities are Cameron Parish, Plaquemine Parish, St. Bernard Parish, St. Charles Parish, and St. John the Baptist Parish.

RESOURCE ALLOCATION FOR THE PROGRAM

	ACTUAL 1999- 2000	ACT 11 2000 - 2001	EXISTING 2000 - 2001	CONTINUATION 2001 - 2002	RECOMMENDED 2001 - 2002	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$12,000,000	\$0	\$0	\$0	\$0	\$0
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	<u><u>\$12,000,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
EXPENDITURES & REQUEST:						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Other Compensation	0	0	0	0	0	0
Related Benefits	0	0	0	0	0	0
Total Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Total Other Charges	12,000,000	0	0	0	0	0
Total Acq. & Major Repairs	0	0	0	0	0	0
TOTAL EXPENDITURES AND REQUEST	<u><u>\$12,000,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
TOTAL	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

This agency's recommended appropriation does not include any funds for short-term debt.
This agency does not have any long-term debt for Fiscal Year 2001-2002.

SOURCE OF FUNDING

The source of funding was State General Fund direct.

ANALYSIS OF RECOMMENDATION

GENERAL FUND	TOTAL	T.O.	DESCRIPTION
\$0	\$0	0	ACT 11 FISCAL YEAR 2000-2001
			BA-7 TRANSACTIONS:
\$0	\$0	0	None
\$0	\$0	0	EXISTING OPERATING BUDGET – December 15, 2000
\$0	\$0	0	None
\$0	\$0	0	TOTAL RECOMMENDED
\$0	\$0	0	LESS GOVERNOR'S SUPPLEMENTARY RECOMMENDATIONS
\$0	\$0	0	BASE EXECUTIVE BUDGET FISCAL YEAR 2001-2002
			SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE:
\$0	\$0	0	None
\$0	\$0	0	TOTAL SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE
\$0	\$0	0	GRAND TOTAL RECOMMENDED

No funding is recommended in Fiscal Year 2002 for this program. The resource allocation information is being provided as funds were expended in this program in FY00.

PROFESSIONAL SERVICES

This program does not have funding for Professional Services for Fiscal Year 2002.

OTHER CHARGES

This program does not have funding for Other Charges for Fiscal Year 2002.

ACQUISITIONS AND MAJOR REPAIRS

This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2002.